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OFFICIAL GAZETTE



GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance

Revenue and Control Division

Office of the Commissioner of Commercial Taxes

Order

No. CCT/12-2/11-12/2

Whereas the Government Notification No. 4/5/2005-Fin(R&C)(87) dated 19-04-2011 issued in exercise of the powers conferred vide clause (i) of sub-rule (3A) of rule 23 of the Goa Value Added Tax Rules, 2005 (hereinafter referred to as the "said Rules") specifies that with effect from the first quarter of 2011-12, commencing from 1-4-2011 to 30-6-2011, all the dealers who have registered themselves under the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) including those who have opted for composition of tax under Section 7 of the said Act, and the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and whose turnover for the financial year 2010-11 has exceeded ₹ 50.00 lakhs (Rupees fifty lakhs only), shall file their quarterly returns online through electronic system.

And whereas, considering the difficulties being faced by the dealers to get acquainted with the new online return filing system, it is felt necessary

that these dealers require additional period beyond 30-07-2011 for filing the e-returns.

And whereas, the undersigned has been delegated powers vide proviso to sub-rule (1) of rule 23 of the said Rules, to extend the date for better compliance of the tax returns, beyond 30 days from the end of the quarter without payment of penalty, as special case.

And whereas, I am satisfied that there is genuine need to extend the period for filing of returns for the first quarter of 2011-12 commencing from quarter from 1-4-2011 to 30-6-2011 beyond 30-7-2011.

I therefore, in exercise of the powers delegated to me vide proviso to sub-rule (1) of Rule 23 of the said Rules, extend the last date for filing of quarterly returns for the quarter ending 30th June, 2011, "as a special case", upto 30th August, 2011. All the assesses registered under the Goa Value Added Tax Act, 2005 (Act 9 of 2005) either as regular dealer or as composition dealer are accordingly required to file their quarterly returns for the quarter ending 30-6-2011 on or before 30th August, 2011; failure to file returns within the extended time shall attract penalties as provided in Section 55 of the said Act.

S. G. Korgaonkar, Commissioner of Commercial Taxes.

Panaji, 29th July, 2011.

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